



# Finance Act 1993

## 1993 CHAPTER 34

### PART III

#### OIL TAXATION

#### **187 Returns and information.**

(1) In Schedule 2 to the principal Act (management and collection of petroleum revenue tax), other than the Table in paragraph 1 (modifications of the <sup>M1</sup>Taxes Management Act 1970),—

- (a) for the words “an oil field”, in each place where they occur, there shall be substituted “ a taxable field ”; and
- (b) for the words “the oil field”, in each place where they occur, there shall be substituted “ the taxable field ”;

and paragraph 7 (which is superseded by the following provisions of this section) shall be omitted.

- <sup>F1</sup>(2) .....
- <sup>F1</sup>(3) .....
- <sup>F1</sup>(4) .....
- <sup>F1</sup>(5) .....
- <sup>F1</sup>(6) .....
- <sup>F1</sup>(7) .....
- <sup>F1</sup>(8) .....

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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1993, Section 187. (See end of Document for details)*

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**Textual Amendments**

- F1** S. 187(2)-(8) omitted (1.4.2010) by virtue of The Finance Act 2009, Section 96 and Schedule 48 (Appointed Day, Savings and Consequential Amendments) Order 2009 (S.I. 2009/3054), art. 1, **Sch. para. 5(a)** (with art. 5)
- .....

**Marginal Citations**

- M1** 1970 c. 9.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1993, Section 187.